

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF HAWAII

SPORTS SHINKO CO., LTD.,	)	CV 04-00124 BMK
	)	CV 04-00127 BMK
Plaintiff,	)	
	)	CONSOLIDATED CASES
vs.	)	
	)	
QK HOTEL, LLC, et al.,	)	<b>DECLARATION OF</b>
	)	<b>STEVEN C. SILVER</b>
Defendants,	)	
	)	
and	)	
	)	
FRANKLIN K. MUKAI, et al.,	)	
	)	
Third-Party Plaintiffs,	)	
	)	
vs.	)	
	)	
SPORTS SHINKO (USA) CO.,	)	
LTD., et al.,	)	
	)	
Third-Party	)	
Defendants,	)	
	)	
and	)	
	)	
SPORTS SHINKO (HAWAII) CO.,	)	
LTD., et al.,	)	
	)	
Third-Party Defendants/	)	
Counterclaimants,	)	
	)	

vs. )  
)  
QK HOTEL, LLC, et al., )  
)  
Third-Party Counterclaim )  
Defendants. )  
)  
AND CONSOLIDATED CASES )  
\_\_\_\_\_ )

**DECLARATION OF STEVEN C. SILVER**

I, Steven C. Silver, make this Declaration of my personal knowledge:

1. I am an adult resident of the State of Hawai`i, over the age of eighteen (18) years, and competent to make this Declaration.

2. I am a professional legal translator with fifteen years of translation experience. I am fluent in both written Japanese and English, and qualified to translate documents of the type shown in the attached Schedule of Translated Documents. I am registered with the Judiciary of the State of Hawai`i to provide Japanese-English and English-Japanese courtroom translation services. I am a member of the American Translators Association

and the Hawai'i Interpreters and Translators Association. I am accredited by the American Translators Association to translate Japanese documents into English. I am a member of the National Association of Judicial Interpreters and Translators and the Japan Association of Translators. I am also registered to provide courtroom translation services with the U.S. District Court for the District of Hawai'i.

3. I have reviewed the Exhibits attached to the Declaration of Mr. Tsugio Fukuda ("Fukuda Declaration"), the Declaration of Tadashi Yoshida ("Yoshida Declaration"), and the Declaration of Hungke Lee, ("Lee Declaration") filed with Plaintiff's Concise Statement of Facts in Support of Plaintiff's Memorandum in Opposition to "KG Parties' Motion for Partial Summary Judgment", filed May 10, 2007, as described in the attached List of Translated Documents, and I have confirmed that my English translations of the Japanese documents have been accurately paired with the Japanese originals as set forth in the List of Translated Documents attached to this Declaration.

4. I hereby certify and declare that, to the best of my knowledge, the English translations of the documents listed in the attached List of Translated Documents are complete and accurate

translations of all of the Japanese text appearing on the respective original documents with which they are paired.

***I declare under penalty of perjury that the foregoing  
is true and correct.***

DATED: Honolulu, Hawai'i, August 24, 2007.

  
STEVEN C. SILVER

**LIST OF TRANSLATED DOCUMENTS**

1. **Exhibit 2** to the Fukuda Declaration: Bates stamped pages 308 1755 - 308 1762 titled Request for Internal Decision and attachments.
2. **Exhibit 6** to the Fukuda Declaration: Bates stamped page 108 1530 titled Written Notification regarding Loan Agreement for Monies Related to Direct Foreign Investment.
3. **Exhibit 13** to the Fukuda Declaration: Bates stamped pages 136 1354 - 136 1357 titled Hawaii-La Costa Funds Remittance Statement.
4. **Exhibit 14** to the Fukuda Declaration: Bates stamped page 226 0354 titled Request for Internal Decision.
5. **Exhibit 15** to the Fukuda Declaration: Bates stamped page 226 0352 titled Transfer Slip.
6. **Exhibit 16** to the Fukuda Declaration: Bates stamped page 226 0351, which is a Memo to Section Manager Nakamura.
7. **Exhibit 38** to the Fukuda Declaration: Bates stamped page 130 2774, which is a fax dated February 2, 2002.
8. **Exhibit 54** to the Yoshida Declaration: Bates stamped pages 260 0961, 257 0048, and 257 0057, which are SS Japan's tax return schedules for 1999.
9. **Exhibit 55** to the Yoshida Declaration: Bates stamped pages 260 0826, 257 0178, and 260 0891 which are SS Japan's tax return schedules for 2000.



10. **Exhibit 56** to the Yoshida Declaration: Bates stamped pages 260 0698 and 260 0722, which are SS Japan's tax return schedules for 2001.
11. **Exhibit 58** to the Fukuda Declaration: Bates stamped pages 181 3715, 181 1376, 164 1552, 164 2219, 181 1077, and 181 0878, which are titled Sports Shinko (Hawaii) - Basis for Calculation of Foreign Exchange Losses, 1995 Schedule of Overseas Subsidiary Loans/Interest Earned/Interest Receivables, 1997 Schedule of Overseas Subsidiary Loans/Interest Earned/Interest Receivables, and 1998 Schedule of Overseas Subsidiary Loans/Interest Earned/Interest Receivables.
12. **Exhibit 72** to the Yoshida Declaration: Bates stamped pages 260 1144 and 260 1122 which are SS Japan's tax return schedules for 2002.
13. **Exhibit 73** to the Yoshida Declaration: Bates stamped pages 260 1302, 260 1285, 260 1332, 257 1138, 257 1160, 260 0607, and 260 0610, which are SS Japan's tax return schedules for 2003.
14. **Exhibit 74** to the Yoshida Declaration: Bates stamped pages 260 0216, 260 0217, and 260 0238, which are SS Japan's tax return schedules for 2004.
15. **Exhibit 75** to the Yoshida Declaration: Bates stamped pages 260 0035, 260 0082, 260 0083, and 260 0105, which are SS Japan's tax return schedules for 2005.
16. **Exhibit 76** to the Yoshida Declaration: Bates stamped pages 259 0715 and 259 0716, which are SS Japan's tax return schedules for 2006.

17. **Exhibit 77** to the Lee Declaration: Bates stamped pages 260 1419, 260 1421, 260 1441, 260 1455, 260 1457, 260 1470, and 260 1472, which are excerpts from the 2003, 2005, and 2006 financial statements for South Wind Realty Finance (Cayman) Company.

**END OF LIST OF TRANSLATED DOCUMENTS**